

**City of Sunnyvale
Program Performance Budget**

Program 719 - Accounting and Financial Reporting

Program Outcome Statement

Enable City management and staff, City Council and regulatory agencies to make informed decisions regarding the financial affairs of the City by collecting, categorizing and reporting financial and managerial information.

| <u>Program Outcome Measures</u> | <u>Weight</u> | <u>FY2002/2003 Adopted</u> | <u>FY2003/2004 Recommended</u> |
|---|----------------------|---------------------------------------|---|
| * 75% of City management and staff rate financial system reports and query tools as satisfactory. - Percent | 4 | 75.00% | 75.00% |
| * The City's annual financial report receives an unqualified audit opinion. - Number | 5 | 1.00 | 1.00 |
| * Management Letter comments are resolved by March 31st of the following year. - Number | 3 | 1.00% | 1.00% |
| * The accounting records are closed each month within 10 business days 90% of the time. - Percent | 4 | 90.00% | 90.00% |
| * 90% of City management and staff rates quality of service provided by the Accounting Division as satisfactory. - Percent | 4 | 90.00% | 90.00% |
| * The Budget/Cost Ratio (planned cost divided by actual cost) is at 1.0. - Ratio | 5 | 1.00 | 1.00 |

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Program 719 - Accounting and Financial Reporting

Service Delivery Plan 71901 - Accounting

Collect and categorize information, process and analyze transactions and reconcile accounts.

| <u>Service Delivery Plan Measures</u> | <u>FY2002/2003 Adopted</u> | <u>FY2003/2004 Recommended</u> |
|---|--------------------------------|------------------------------------|
| * Bill reimbursement grants within 60 days of expenditure. - Average Days | 60.00 | 60.00 |
| * Reimburse capital projects by the end of the accounting period 80% of the time. - Percent | 80.00% | 80.00% |
| * Record fixed asset transactions within 60 days of date of transaction. - Average Days | 60.00 | 60.00 |
| * Reconcile 95% of required bank reconciliations within 30 days of receipt of bank statement. - Percent | 95.00% | 95.00% |
| * 95% of general ledger accounts reconciled to supporting detail each quarter. - Percent | 95.00% | 95.00% |
| * Process 95% of journal entries by end of next business day after receipt by Finance Input staff. - Percent | 95.00% | 95.00% |
| * Prepare cost allocations, develop and enhance cost allocation process for each accounting period. - Number | 14.00 | 14.00 |

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| | <u>Costs</u> | <u>Products</u> | <u>Work Hours</u> | <u>Product Costs</u> |
|--|--------------|-----------------|-------------------|----------------------|
| Activity 719000 - Grants | | | | |
| Product: A Reimbursement Grant Billed | | | | |
| FY 2002/2003 Adopted | \$17,811.84 | 20.00 | 300.00 | \$890.59 |
| FY 2003/2004 Recommended | \$19,088.75 | 20.00 | 300.00 | \$954.44 |
| Activity 719001 - Fixed Assets | | | | |
| Product: A Fixed Asset Transaction Processed | | | | |
| FY 2002/2003 Adopted | \$26,223.90 | 200.00 | 450.00 | \$131.12 |
| FY 2003/2004 Recommended | \$28,162.25 | 200.00 | 450.00 | \$140.81 |
| Activity 719002 - Bank Reconciliation | | | | |
| Product: A Reconciliation Performed | | | | |
| FY 2002/2003 Adopted | \$19,142.41 | 300.00 | 350.00 | \$63.81 |
| FY 2003/2004 Recommended | \$20,553.83 | 300.00 | 350.00 | \$68.51 |
| Activity 719003 - Reconcile General Ledger Accounts | | | | |
| Product: An Account Reconciled | | | | |
| FY 2002/2003 Adopted | \$68,743.91 | 80.00 | 1,250.00 | \$859.30 |
| FY 2003/2004 Recommended | \$74,025.07 | 80.00 | 1,250.00 | \$925.31 |
| Activity 719004 - General Accounting | | | | |
| Product: A Journal Entry Processed | | | | |
| FY 2002/2003 Adopted | \$102,033.37 | 65,000.00 | 2,050.00 | \$1.57 |
| FY 2003/2004 Recommended | \$109,905.37 | 65,000.00 | 2,050.00 | \$1.69 |
| Activity 719005 - Cost Allocations | | | | |
| Product: An Allocation Job | | | | |
| FY 2002/2003 Adopted | \$14,920.58 | 14.00 | 250.00 | \$1,065.76 |
| FY 2003/2004 Recommended | \$15,906.67 | 14.00 | 250.00 | \$1,136.19 |

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| | <u>Costs</u> | <u>Products</u> | <u>Work Hours</u> | <u>Product Costs</u> |
|--|---------------------|-----------------|--------------------------|----------------------|
| Activity 719007 - Capital Projects | | | | |
| Product: A Capital Project Monitored | | | | |
| FY 2002/2003 Adopted | \$21,603.62 | 200.00 | 350.00 | \$108.02 |
| FY 2003/2004 Recommended | \$23,055.03 | 200.00 | 350.00 | \$115.28 |
| Totals for Service Delivery Plan 71901: | <u>Costs</u> | | <u>Work Hours</u> | |
| FY 2002/2003 Adopted | \$270,479.63 | | 5,000.00 | |
| FY 2003/2004 Recommended | \$290,696.97 | | 5,000.00 | |

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Service Delivery Plan 71902 - Reporting

Share information with City management and staff, City Council and regulatory agencies.

| <u>Service Delivery Plan Measures</u> | <u>FY2002/2003 Adopted</u> | <u>FY2003/2004 Recommended</u> |
|---|--------------------------------|------------------------------------|
| * CAFR and other Financial Reports receive unqualified opinions and are dated no later than October 31st. CAFR produced and distributed by December 10th. - Number of Unqualified Opinions | 6.00 | 6.00 |
| * The City's CAFR receives a CSMFO Certificate of Award and a GFOA Certificate of Excellence in Financial Reporting - Number | 2.00 | 2.00 |
| * Accounting Period reports are available to users within 10 days 90% of the time. - Percent | 90.00% | 90.00% |
| * 100% of regulatory reports filed timely. - Percent | 100.00% | 100.00% |
| * All audit findings within Finance Department control resolved within 120 days of receipt. - Average Days | 120.00 | 120.00 |

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| | <u>Costs</u> | <u>Products</u> | <u>Work Hours</u> | <u>Product Costs</u> |
|--|---------------------|-----------------|--------------------------|----------------------|
| Activity 719006 - Annual Audit | | | | |
| Product: A Report Issued | | | | |
| FY 2002/2003 Adopted | \$163,801.07 | 60.00 | 1,400.00 | \$2,730.02 |
| FY 2003/2004 Recommended | \$170,711.31 | 60.00 | 1,400.00 | \$2,845.19 |
| Activity 719009 - Accounting Period Reports | | | | |
| Product: A Report Issued | | | | |
| FY 2002/2003 Adopted | \$67,002.69 | 126.00 | 1,000.00 | \$531.77 |
| FY 2003/2004 Recommended | \$72,063.97 | 126.00 | 1,000.00 | \$571.94 |
| Activity 719010 - Federal and State Reports | | | | |
| Product: A Report Issued | | | | |
| FY 2002/2003 Adopted | \$48,308.78 | 12.00 | 800.00 | \$4,025.73 |
| FY 2003/2004 Recommended | \$51,860.34 | 12.00 | 800.00 | \$4,321.70 |
| Activity 719011 - Manage Third-Party Audits | | | | |
| Product: An Audit | | | | |
| FY 2002/2003 Adopted | \$28,191.00 | 5.00 | 450.00 | \$5,638.20 |
| FY 2003/2004 Recommended | \$30,160.59 | 5.00 | 450.00 | \$6,032.12 |
| Totals for Service Delivery Plan 71902: | <u>Costs</u> | | <u>Work Hours</u> | |
| FY 2002/2003 Adopted | \$307,303.54 | | 3,650.00 | |
| FY 2003/2004 Recommended | \$324,796.21 | | 3,650.00 | |

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Service Delivery Plan 71903 - Financial System

Provide training and support of the Department's Financial System.

| <u>Service Delivery Plan Measures</u> | <u>FY2002/2003 Adopted</u> | <u>FY2003/2004 Recommended</u> |
|---|--------------------------------|------------------------------------|
| * Provide financial system users at least 250 hours of training. - Hours | 250.00 | 250.00 |
| * Provide enhancements and upgrades to the financial system at least once per year. - Number | 1.00 | 1.00 |
| * System is available at least 90% of the year. - Hours Available | 8,000.00 | 8,000.00 |

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| | <u>Costs</u> | <u>Products</u> | <u>Work Hours</u> | <u>Product Costs</u> |
|--|---------------------|-----------------|--------------------------|----------------------|
| Activity 719012 - User Training | | | | |
| Product: A Training Hour | | | | |
| FY 2002/2003 Adopted | \$16,754.83 | 250.00 | 250.00 | \$67.02 |
| FY 2003/2004 Recommended | \$17,987.98 | 250.00 | 250.00 | \$71.95 |
| Activity 719013 - Enhancements and Upgrades | | | | |
| Product: An Update | | | | |
| FY 2002/2003 Adopted | \$11,028.44 | 1.00 | 150.00 | \$11,028.44 |
| FY 2003/2004 Recommended | \$11,778.11 | 1.00 | 150.00 | \$11,778.11 |
| Activity 719014 - System Availability and Reliability | | | | |
| Product: An Hour Available | | | | |
| FY 2002/2003 Adopted | \$32,418.76 | 8,000.00 | 500.00 | \$4.05 |
| FY 2003/2004 Recommended | \$34,721.14 | 8,000.00 | 500.00 | \$4.34 |
| Totals for Service Delivery Plan 71903: | <u>Costs</u> | | <u>Work Hours</u> | |
| FY 2002/2003 Adopted | \$60,202.03 | | 900.00 | |
| FY 2003/2004 Recommended | \$64,487.23 | | 900.00 | |

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Service Delivery Plan 71904 - Provide Management and Administrative Services

Provide management and administrative services in support of program activities.

| <u>Service Delivery Plan Measures</u> | <u>FY2002/2003 Adopted</u> | <u>FY2003/2004 Recommended</u> |
|--|--------------------------------|------------------------------------|
| * Provide 300 hours of consulting services. - Consulting Hours | 300.00 | 300.00 |
| * Identify cost savings opportunities of at least two times cost for Finance initiated projects. - Number of Projects | 5.00 | 5.00 |
| * Provide 325 hours of administrative services. - Work Hours | 325.00 | 325.00 |
| * Employees attend at least 25 hours of training per year. - Training Hours | 175.00 | 175.00 |

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| | <u>Costs</u> | <u>Products</u> | <u>Work Hours</u> | <u>Product Costs</u> |
|--|--------------|-----------------|-------------------|----------------------|
| Activity 719015 - Administration | | | | |
| Product: A Work Hour | | | | |
| FY 2002/2003 Adopted | \$26,397.79 | 325.00 | 325.00 | \$81.22 |
| FY 2003/2004 Recommended | \$27,731.41 | 325.00 | 325.00 | \$85.33 |
| Activity 719016 - Consulting Services | | | | |
| Product: A Consulting Hour | | | | |
| FY 2002/2003 Adopted | \$20,001.17 | 300.00 | 300.00 | \$66.67 |
| FY 2003/2004 Recommended | \$21,326.87 | 300.00 | 300.00 | \$71.09 |
| Activity 719017 - Special Projects | | | | |
| Product: A Project Completed | | | | |
| FY 2002/2003 Adopted | \$59,935.74 | 5.00 | 1,000.00 | \$11,987.15 |
| FY 2003/2004 Recommended | \$64,153.96 | 5.00 | 1,000.00 | \$12,830.79 |
| Activity 719018 - Training | | | | |
| Product: A Training Hour | | | | |
| FY 2002/2003 Adopted | \$10,915.60 | 175.00 | 175.00 | \$62.37 |
| FY 2003/2004 Recommended | \$11,650.19 | 175.00 | 175.00 | \$66.57 |
| Totals for Service Delivery Plan 71904: | | | | |
| | <u>Costs</u> | | <u>Work Hours</u> | |
| FY 2002/2003 Adopted | \$117,250.30 | | 1,800.00 | |
| FY 2003/2004 Recommended | \$124,862.43 | | 1,800.00 | |

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| | <u>Costs</u> | <u>Products</u> | <u>Work Hours</u> | <u>Product Costs</u> |
|--------------------------------|--------------|-----------------|-------------------|----------------------|
| Totals for Program 719: | | | | |
| FY 2002/2003 Adopted | \$755,235.50 | | 11,350.00 | |
| FY 2003/2004 Recommended | \$804,842.84 | | 11,350.00 | |